



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: MONONA WATER UTILITYPrincipal Office: 5211 SCHLUTER ROAD  
MONONA, WI 53716For the Year Ended: DECEMBER 31, 1999**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I, JAMES BEILKE of  
(Person responsible for accounts)

\_\_\_\_\_,  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/30/2000  
(Date)

CITY CLERK / DEPUTY TREASURER  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** MONONA WATER UTILITY**Utility Address:** 5211 SCHLUTER ROAD  
MONONA, WI 53716**When was utility organized?** 6/1/1948**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR JAMES BEILKE**Title:** CITY CLERK / DEPUTY TREASURER**Office Address:**5211 SCHLUTER ROAD  
MONONA, WI 53716**Telephone:** (608) 222 - 2525**Fax Number:** (608) 222 - 9225**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MS JODI L DOBSON**Title:** ACCOUNTANT**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP4600 AMERICAN PARKWAY  
P.O. BOX 7398  
MADISON, WI 53707**Telephone:** (608) 249 - 6622 EXT 2469**Fax Number:** (608) 249 - 8532**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** VIRCHOW, KRAUSE & COMPANY, LLP**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707

**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8352**E-mail Address:****Date of most recent audit report:** 3/15/2000**Period covered by most recent audit:** 1999

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR ROGER JONES**Title:** SUPERINTENDENT**Office Address:****Telephone:****Fax Number:****E-mail Address:****Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

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MRS KAREN CULBERTSON

MR RICHARD GREGORY

MR DENNIS KUGLE

MR D BRUCE MCCONNELL

MR ROBERT NELSON

MR DON TAYLOR, CO - CHAIR

MRS KATHY THOMAS, CHAIRMAN

MR DOUG WOOD

MR WALLY ZANKOWSKI

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO

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## IDENTIFICATION AND OWNERSHIP

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Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?    NO

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Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

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Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	970,184	962,215	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	372,185	383,072	<b>2</b>
Depreciation Expense (403)	133,179	125,651	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	167,987	156,415	<b>5</b>
<b>Total Operating Expenses</b>	<b>673,351</b>	<b>665,138</b>	
<b>Net Operating Income</b>	<b>296,833</b>	<b>297,077</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>296,833</b>	<b>297,077</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	40,468	62,432	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>40,468</b>	<b>62,432</b>	
<b>Total Income</b>	<b>337,301</b>	<b>359,509</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>337,301</b>	<b>359,509</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	110,326	110,650	<b>14</b>
Amortization of Debt Discount and Expense (428)	7,917	8,430	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	49,070	55,465	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>167,313</b>	<b>174,545</b>	
<b>Net Income</b>	<b>169,988</b>	<b>184,964</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,045,584	860,620	<b>20</b>
Balance Transferred from Income (433)	169,988	184,964	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,215,572</b>	<b>1,045,584</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT INCOME	40,468	5
<b>Total (Acct. 419):</b>	40,468	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	970,184	0	0	0	<b>970,184</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
.						
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>970,184</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>970,184</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	147,517		147,517	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>147,517</b>	<b>0</b>	<b>147,517</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	7,700,530	7,569,953	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,292,076	1,182,302	<b>2</b>
<b>Net Utility Plant</b>	<b>6,408,454</b>	<b>6,387,651</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	432,754	144,579	<b>8</b>
Temporary Cash Investments (132)	412,264	918,435	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	201,071	186,367	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	50,573	20,330	<b>14</b>
Materials and Supplies (150)	12,835	12,835	<b>15</b>
Prepayments (165)	0	450	<b>16</b>
Other Current and Accrued Assets (170)	6,749	8,283	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>1,116,246</b>	<b>1,291,279</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	55,507	63,424	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>55,507</b>	<b>63,424</b>	
<b>Total Assets and Other Debits</b>	<b>7,580,207</b>	<b>7,742,354</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,824,750	1,771,128	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,215,572	1,045,584	<b>23</b>
<b>Total Proprietary Capital</b>	<b>3,040,322</b>	<b>2,816,712</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,950,000	1,975,000	<b>24</b>
Advances from Municipality (223)	970,975	1,129,150	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,920,975</b>	<b>3,104,150</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	102,579	20,071	<b>28</b>
Payables to Municipality (233)	42,493	337,896	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	157,366	144,845	<b>31</b>
Interest Accrued (237)	54,348	56,556	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>356,786</b>	<b>559,368</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,262,124	1,262,124	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>7,580,207</b>	<b>7,742,354</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	7,700,530	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>7,700,530</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,292,076	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	<b>1,292,076</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>6,408,454</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,182,302				<b>1,182,302</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	133,179				<b>133,179</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,491				<b>3,491</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>136,670</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>136,670</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	26,896				<b>26,896</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>26,896</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,896</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,292,076</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,292,076</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	1.79%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	12,835	12,835	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>12,835</b>	<b>12,835</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1996 Debt	1,791	428	2,557	1
G.O. Debt	1,565	428	6,399	2
MRB Debt	4,561	428	46,551	3
<b>Total</b>			<b>55,507</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	4
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,771,128	<b>1</b>
<b>Changes during year (explain):</b>		
TIF CONTRIBUTIONS ON BROADWAY	53,622	<b>2</b>
<b>Balance end of year</b>	<b>1,824,750</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
Water Revenue Bonds	08/01/1995	08/01/2015	5.90%	1,950,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>1,950,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Advances (223)</b>					
Advance from municipality	01/01/1989	01/01/1997	0.00%	970,975	1
<b>Total for Account 223</b>				<b>970,975</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	144,845	1
<b>Accruals:</b>		
Charged water department expense	167,987	2
Charged electric department expense		3
Charged sewer department expense	2,632	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>170,619</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	144,845	6
Social Security taxes	11,941	7
PSC Remainder Assessment	1,312	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>158,098</b>	
<b>Balance end of year</b>	<b>157,366</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1995 MRB	46,199	110,326	110,878	45,647	1
<b>Subtotal</b>	<b>46,199</b>	<b>110,326</b>	<b>110,878</b>	<b>45,647</b>	
<b>Advances from Municipality (223)</b>					
General Obligation Debt	10,357	49,070	50,726	8,701	2
<b>Subtotal</b>	<b>10,357</b>	<b>49,070</b>	<b>50,726</b>	<b>8,701</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>56,556</b>	<b>159,396</b>	<b>161,604</b>	<b>54,348</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,262,124	0	0	0	0	<b>1,262,124</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>1,262,124</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,262,124</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	201,071	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>201,071</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM SEWER UTILITY	50,573	12
<b>Total (Acct. 145):</b>	<b>50,573</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
DUE TO CITY	42,466	16
DUE TO SEWER	27	17
<b>Total (Acct. 233):</b>	<b>42,493</b>	
<b>Other Deferred Credits (253):</b>		
NONE		18
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	7,635,241	0	0	0	<b>7,635,241</b>	<b>1</b>
Materials and Supplies	12,835	0	0	0	<b>12,835</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,237,189	0	0	0	<b>1,237,189</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,262,124	0	0	0	<b>1,262,124</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>5,148,763</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,148,763</b>	
Net Operating Income	296,833	0	0	0	<b>296,833</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.77%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.77%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,797,939	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,130,578	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>2,928,517</b>	
<b>Net Income</b>		
Net Income	169,988	5
<b>Percent Return on Proprietary Capital</b>	<b>5.80%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

The utility implemented new rates on November 1, 1999 based on a simplified rate case.

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

December 29, 2000

Mr. James Beilke, City Clerk  
Monona Water Utility  
5211 Schluter Road  
Monona, WI 53716-2598

1999 Analytical Review DWCCA-3800-ELE

Dear Mr. Beilke:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\no prob  
CEM.doc

cc: Mrs. Kathy Thomas, Chairman

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	958,804	1
<b>Total Sales of Water</b>	<b>958,804</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	5,570	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,810	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>11,380</b>	
<b>Total Operating Revenues</b>	<b>970,184</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	1,442	8
Pumping Expenses (620-625)	72,784	9
Water Treatment Expenses (630-635)	13,566	10
Transmission and Distribution Expenses (640-655)	93,455	11
Customer Accounts Expenses (901-904)	14,566	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	176,372	14
<b>Total Operation and Maintenance Expenses</b>	<b>372,185</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	133,179	15
Amortization Expense (404-407)		16
Taxes (408)	167,987	17
<b>Total Other Operating Expenses</b>	<b>301,166</b>	
<b>Total Operating Expenses</b>	<b>673,351</b>	
<b>NET OPERATING INCOME</b>	<b>296,833</b>	



**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,440	163,139	403,440	4
Commercial	324	121,631	225,358	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,764</b>	<b>284,770</b>	<b>628,798</b>	
Private Fire Protection Service (462)	1		45,861	7
Public Fire Protection Service (463)	1		266,949	8
Other Sales to Public Authorities (464)	13	8,951	17,196	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,779</b>	<b>293,721</b>	<b>958,804</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	266,949	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>266,949</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	5,570	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>5,570</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	5,810	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>5,810</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	1,442	4
<b>Total Source of Supply Expenses</b>	<b>1,442</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	13,159	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	55,634	7
Operation Supplies and Expenses (623)	3,498	8
Maintenance of Pumping Plant (625)	493	9
<b>Total Pumping Expenses</b>	<b>72,784</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	4,100	10
Chemicals (631)	9,187	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	279	13
<b>Total Water Treatment Expenses</b>	<b>13,566</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	9,327	16
Maintenance of Mains (651)	42,301	17
Maintenance of Services (652)	19,394	18
Maintenance of Meters (653)	10,058	19
Maintenance of Hydrants (654)	10,772	20
Maintenance of Other Plant (655)	1,603	21
<b>Total Transmission and Distribution Expenses</b>	<b>93,455</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,472	22
Accounting and Collecting Labor (902)	11,069	23
Supplies and Expenses (903)	1,025	24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>14,566</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	68,165	27
Office Supplies and Expenses (921)	1,357	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	15,793	30
Property Insurance (924)	14,500	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	53,123	33
Regulatory Commission Expenses (928)	52	34
Miscellaneous General Expenses (930)	11,710	35
Transportation Expenses (933)	11,672	36
Maintenance of General Plant (935)		37
<b>Total Administrative and General Expenses</b>	<b>176,372</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>372,185</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		157,366	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,060	<b>2</b>
<b>Net property tax equivalent</b>		<b>155,306</b>	
Social Security		11,941	<b>3</b>
PSC Remainder Assessment		1,312	<b>4</b>
Other (specify): FICA CHARGED TO SEWER		(572)	<b>5</b>
<b>Total tax expense</b>		<b>167,987</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.203864				3
County tax rate	mills		3.460471				4
Local tax rate	mills		5.853815				5
School tax rate	mills		16.059284				6
Voc. school tax rate	mills		1.507866				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.085300</b>				10
Less: state credit	mills		2.611095				11
<b>Net tax rate</b>	mills		<b>24.474205</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>5.853815</b>				14
<b>Combined School Tax Rate</b>	mills		<b>17.567150</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>23.420965</b>				17
<b>Total Tax Rate</b>	mills		<b>27.085300</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.864711</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.474205</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>21.163122</b>				21
Utility Plant, Jan. 1	\$	<b>7,569,952</b>	7,569,952				22
Materials & Supplies	\$	<b>12,835</b>	12,835				23
<b>Subtotal</b>	\$	<b>7,582,787</b>	<b>7,582,787</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>7,582,787</b>	<b>7,582,787</b>				26
Assessment Ratio	dec.		0.980623				27
<b>Assessed Value</b>	\$	<b>7,435,855</b>	<b>7,435,855</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>21.163122</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>157,366</b>	<b>157,366</b>				30
Tax Equivalent per 1994 PSC Report	\$	144,070					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>157,366</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	90,311		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	81,050	11,500	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	34,106		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>205,467</b>	<b>11,500</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	91,681		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	189,296	23,700	17
Diesel Pumping Equipment (326)	20,418		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>301,395</b>	<b>23,700</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,552		23
<b>Total Water Treatment Plant</b>	<b>2,552</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			90,311	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			92,550	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			34,106	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>216,967</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			91,681	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	12,000		200,996	17
Diesel Pumping Equipment (326)			20,418	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>12,000</b>	<b>0</b>	<b>313,095</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,552	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,552</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	520,152		26
Transmission and Distribution Mains (343)	5,317,655	49,570	27
Fire Mains (344)	0		28
Services (345)	428,161		29
Meters (346)	175,866	4,545	30
Hydrants (348)	360,115	4,080	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>6,801,949</b>	<b>58,195</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	1,131		34
Office Furniture and Equipment (391)	1,945		35
Computer Equipment (391.1)	22,588		36
Transportation Equipment (392)	147,514		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	28,229		39
Laboratory Equipment (395)	790		40
Power Operated Equipment (396)	39,972		41
Communication Equipment (397)	3,700		42
SCADA Equipment (397.1)	0	64,078	43
Miscellaneous Equipment (398)	12,721		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>258,590</b>	<b>64,078</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,569,953</b>	<b>157,473</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>7,569,953</b>	<b>157,473</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			520,152	26
Transmission and Distribution Mains (343)	11,446		5,355,779	27
Fire Mains (344)			0	28
Services (345)			428,161	29
Meters (346)	2,450		177,961	30
Hydrants (348)	1,000		363,195	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>14,896</b>	<b>0</b>	<b>6,845,248</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			1,131	34
Office Furniture and Equipment (391)			1,945	35
Computer Equipment (391.1)			22,588	36
Transportation Equipment (392)			147,514	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			28,229	39
Laboratory Equipment (395)			790	40
Power Operated Equipment (396)			39,972	41
Communication Equipment (397)			3,700	42
SCADA Equipment (397.1)			64,078	43
Miscellaneous Equipment (398)			12,721	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>322,668</b>	
<b>Total utility plant in service directly assignable</b>	<b>26,896</b>	<b>0</b>	<b>7,700,530</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>26,896</b>	<b>0</b>	<b>7,700,530</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			26,840	26,840	1
February			23,856	23,856	2
March			25,980	25,980	3
April			29,080	29,080	4
May			28,466	28,466	5
June			30,054	30,054	6
July			31,855	31,855	7
August			29,641	29,641	8
September			32,336	32,336	9
October			26,136	26,136	10
November			24,857	24,857	11
December			25,473	25,473	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>334,574</b>	<b>334,574</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				4,756	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				329,818	16
Less: Water sold				293,721	17
Losses and unaccounted for				36,097	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,684	21
Date of maximum: 9/14/1999					22
Cause of maximum:					23
summer usage					
Minimum gallons pumped by all methods in any one day during reporting year				549	24
Date of minimum: 3/6/1999					25
Total KWH used for pumping for the year				665,069	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>
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NONE

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1	#2	#3	<b>1</b>
Location	5211 SCHLUTER ROAD	6210 BRIDGE RD	6500 RAYWOOD ROAD	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	R	R	R	<b>4</b>
Pump Manufacturer	LAYNE - NORTHWEST	LAYNE - NORTHWEST	LAYNE - NORTHWEST	<b>5</b>
Year Installed	1955	1959	1969	<b>6</b>
Type	CENTRIFUGAL	VERTICAL TURBINE	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	1,000	1,300	1,600	<b>8</b>
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US MOTOR	GENERAL ELECTRIC	<b>9</b>
Year Installed	1992	1994	1969	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	40	40	40	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	<b>4</b>
				<b>5</b>
Year constructed	1955	1958	1968	<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	20	10	10	<b>10</b>
Total capacity in gallons	208,000	122,000	500,000	<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)				<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)				<b>15</b>
				<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)				<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				<b>20</b>
				<b>21</b>
				<b>22</b>
Is a corrosion control chemical used (yes, no)?				<b>23</b>
				<b>24</b>
Is water fluoridated (yes, no)?				<b>25</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	NEW TOWER	OLD TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S	4
			5
Year constructed	1983	1957	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	192	192	10
Total capacity in gallons	400,000	100,000	11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	NONE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		19
			20
Is a corrosion control chemical used (yes, no)?	N		21
			22
Is water fluoridated (yes, no)?	Y		23
			24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	T	1.500	479	0	0	0	479	1
A	T	2.000	320	0	0	0	320	2
M	T	2.000	709	0	0	0	709	3
A	T	3.000	923	0	0	0	923	4
P	T	4.000	100	0	0	0	100	5
A	T	6.000	15,649	0	0	0	15,649	6
M	T	6.000	54,813	20	103	0	54,730	7
P	T	6.000	1,783	0	0	0	1,783	8
A	T	8.000	8,234	0	0	0	8,234	9
M	T	8.000	85,674	0	868	0	84,806	10
P	T	8.000	6,721	0	0	0	6,721	11
A	T	10.000	4,164	0	0	0	4,164	12
M	T	10.000	9,025	0	0	0	9,025	13
M	T	12.000	17,343	925	0	0	18,268	14
M	T	14.000	6,629	0	0	0	6,629	15
<b>Total Within Municipality</b>			<b>212,566</b>	<b>945</b>	<b>971</b>	<b>0</b>	<b>212,540</b>	
<b>Total Utility</b>			<b>212,566</b>	<b>945</b>	<b>971</b>	<b>0</b>	<b>212,540</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,254	0	0	0	2,254		1
M	1.000	143	0	0	0	143		2
M	1.500	53	0	0	0	53		3
M	2.000	48	0	0	0	48		4
M	3.000	17	0	0	0	17		5
M	4.000	15	0	0	0	15		6
M	6.000	19	0	0	0	19		7
M	8.000	12	0	0	0	12		8
<b>Total Utility</b>		<b>2,561</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,561</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,366	0	98	32	<b>2,300</b>	4	<b>1</b>
0.750	253	60	0	32	<b>345</b>	140	<b>2</b>
1.000	103	0	0	(2)	<b>101</b>	5	<b>3</b>
1.500	81	3	0	4	<b>88</b>	22	<b>4</b>
2.000	45	0	0	7	<b>52</b>	1	<b>5</b>
3.000	5	0	0	(1)	<b>4</b>	0	<b>6</b>
4.000	1	0	0	0	<b>1</b>	0	<b>7</b>
<b>Total:</b>	<b>2,854</b>	<b>63</b>	<b>98</b>	<b>72</b>	<b>2,891</b>	<b>172</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,156	122	0	3	0	19	<b>2,300</b>	<b>1</b>
0.750	274	26	0	0	0	45	<b>345</b>	<b>2</b>
1.000	10	74	0	1	0	16	<b>101</b>	<b>3</b>
1.500	0	63	0	3	0	22	<b>88</b>	<b>4</b>
2.000	0	34	0	6	0	12	<b>52</b>	<b>5</b>
3.000	0	4	0	0	0	0	<b>4</b>	<b>6</b>
4.000	0	1	0	0	0	0	<b>1</b>	<b>7</b>
<b>Total:</b>	<b>2,440</b>	<b>324</b>	<b>0</b>	<b>13</b>	<b>0</b>	<b>114</b>	<b>2,891</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	330	4	4		330	2
<b>Total Fire Hydrants</b>	<b>330</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>330</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	350
Number of distribution system valves end of year:	787
Number of distribution valves operated during year:	352

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues - Sales of Water (Page W-02)

Per call from James Beilke to Ely Bonet on 6/7/00, the following changes were made to column (b) of page W-2:

line	was	changed to
4	2,545	2,440
5	335	324
9	18	13

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### Water Utility Plant in Service (Page W-08)

Account 397.1 - SCADA Equipment - The utility purchased a new SCADA system to replace an old one, recorded in electric pumping equipment, that was not Y2K compliant.

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### Water Mains (Page W-15)

Main additions during the year were paid for by the TIF as part of the Broadway project.

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### Meters (Page W-17)

Adjustments to the meter count are to correct prior years incorrect counts.

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